



Empowering People.
Extraordinary Performance.



Whistleblower Policy

IAMGOLD is committed to complying with all applicable requirements concerning accounting practices and controls, auditing practices, legal obligations and its Code of Business Conduct and Ethics. IAMGOLD conducts its business based on the principles of transparency, fairness, honesty, integrity and respect, and strives to ensure that any employee, contractor, representative or member of the public can report perceived misconduct without the risk of retaliation, and with the assurance that all reports are treated confidentially and investigated promptly.

These guiding principles will be applied through a commitment to:

- Requiring individuals to report an issue if they genuinely believe someone has contravened our policies, standards, values, or the law
- Protecting individuals making a whistleblower complaint in good faith
- Ensuring that misconduct or unethical behaviour is identified and dealt with appropriately

A handwritten signature in blue ink, appearing to read "DK Charter".

Donald K. Charter
Chairman

A handwritten signature in black ink, appearing to read "S.J.J. Letwin".

Stephen J. J. Letwin
President and Chief Executive Officer

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1.0 Purpose

The purpose of this standard is to define the minimum requirements IAMGOLD Corporation (“the Company”) employees, contractors and representatives should follow when making complaints pertaining to the following subject matter described in Article 3.0.

This standard will be updated by the document owner and reviewed by the document reviewer, at a minimum, annually.

2.0 Scope

This standard applies to all employees, contractors and representatives worldwide, including those operating at controlled joint ventures.

3.0 Audit and Finance Committee

The Audit and Finance Committee shall be informed of by management, if not through the confidential reporting service described in Article 4.0 or any other committee of the Board of Directors, complaints and concerns ("Reports") of employees, contractors representatives and members of the public regarding:

- Accounting, internal accounting controls and auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls, or that would otherwise constitute a violation of the accounting policies (an "Accounting Allegation") of the Company;
- Compliance with legal and regulatory requirements (a "Legal Allegation");
- Retaliation against employees of the Company who make Accounting Allegations or Legal Allegations (a "Retaliatory Act"); and
- Other violations of the Code of Business Conduct and Ethics.

At the discretion of the Audit and Finance Committee, using the criteria set out in Article 5.0, either the Audit and Finance Committee, management or another committee of the Board of Directors shall investigate the Report and, if deemed warranted by the investigator, act on the findings of such investigation. The Audit and Finance Committee shall be informed of the results of all investigations, however conducted.

4.0 Making and Receiving Reports

Any person acting in good faith and with reasonable grounds for believing an allegation of suspected improper activities shall make a report of such allegations. Knowledge or suspicion of improper activities may originate from individuals in day-to-day work, in dealings with internal or external auditors, law enforcement officials, regulatory agencies, customers, suppliers or other third-parties. Individuals should express any questions, concerns, suggestions or complaints they have with someone who can address them properly. Often, an individual's immediate supervisor is in the best position to address a particular

concern; however, concerns or Reports may be reported through any of the means set out in this Article 4.0.

Reports are encouraged to be made in writing so as to ensure a clear understanding of the issues raised but may be made orally or via email. Reports should be factual in nature and contain as much specific information as possible to allow for proper assessment and investigation of the allegations reported. Reports may be made openly, confidentially and anonymously, either to the Chair of the Audit and Finance Committee or the Chair of the Nominating and Corporate Governance Committee or through the confidential reporting service as follows:

Directly to the Audit and Finance Committee and/or Nominating and Corporate Governance Committee Chairman

Name: **John Caldwell** (Chair, Audit and Finance Committee)
Address: c/o IAMGOLD Corporation
401 Bay Street Suite 3200, PO Box 153
Toronto Ontario, M5H 2Y4
Email: johncaldwell@rogers.com

Name: **Sybil Veenman** (Chair Nominating and Corporate Governance Committee)
Address: c/o IAMGOLD Corporation
401 Bay Street, Suite 3200, PO Box 153
Toronto, Ontario M5H 2Y4
Email: sybil.veenman@rogers.com

Confidential Reporting Service

By web: employees, contractors, representatives, or the general public can go to www.clearviewconnects.com and follow the directions on the screen to submit a report using the website.

By phone: employees, contractors, representatives, or the general public can call a toll-free hotline at 1 (866) 506 6954 and choose to speak with a live agent or leave a voicemail. Employees, contractors and representatives outside North America can call collect, using their local collect calling procedures, to Canada at +1 (416) 385 6016.

By mail: employees, contractors, representatives, or the general public can send reports by mail to a confidential post office box at: P.O. Box 11017, Toronto, Ontario M1E 1N0.

By Skype: employees, contractors, representatives, or the general public can make a Skype call to ClearView Connects™ to the following username: **clearview-iamgold**.

Directly to Management

Any report making an Accounting Allegation, Legal Allegation or allegation relating to a violation of the Company's Code of Business Conduct and Ethics that is made directly to any member of the Company's management, whether openly, confidentially or anonymously, shall be recorded and promptly sent to the Audit and Finance Committee for its information.

5.0 Determining Who Should Investigate a Report

In determining whether it will be the responsibility of the Audit and Finance Committee, management or other committee of the Board of Directors to investigate a Report, the Audit and Finance Committee shall consider, among any other factors that are appropriate under the circumstances, the following:

- *What is the nature of the alleged wrongdoing?* If the substance of an allegation pertains more to an area better within the expertise of management or another committee of the Board of Directors (i.e. a human resources, compensation, environmental, resources or reserves or corporate governance matter) then the Audit and Finance Committee may refer the allegation to management or such other committee for investigation.
- *Who is the alleged wrongdoer?* If an executive officer of the Company is alleged to have engaged in wrongdoing, that factor alone may support a decision by the Audit and Finance Committee to conduct or have another committee of the Board of Directors conduct an investigation.
- *How serious is the alleged wrongdoing?* The more serious the alleged wrongdoing, the more appropriate that the Audit and Finance Committee or another committee of the Board of Directors should undertake the investigation. If the alleged wrongdoing would constitute an offence involving the integrity of the financial statements of the Company, that factor alone may support a decision by the Audit and Finance Committee to conduct an investigation.
- *How credible is the allegation of wrongdoing?* The more credible the allegation, the more appropriate that the Audit and Finance Committee or another committee of the Board of Directors should undertake the investigation. In assessing credibility, all facts surrounding the allegation, including, but not limited to, whether similar allegations have been made in the press or by analysts, should be considered.

6.0 Protection of Whistleblowers

The Company shall not retaliate against anyone who in good faith makes a Report. The Company shall not, unless compelled by judicial or other legal process, reveal the identity of any person who makes a Report and who asks that his or her identity remain confidential. The Company shall not tolerate any effort to ascertain the identity of any person who makes a report anonymously.

7.0 Notification of Others

At any time during an investigation of a Report the Company's counsel and/or internal or external auditors may be notified of the receipt of a Report and/or the progress or results of the investigation of such Report. An appropriate level of detail will be provided to allow for appropriate consideration by such persons of the Company's ongoing disclosure obligations.

8.0 Records

The Company shall retain for a period of seven years all records relating to any Report and to the investigation of any such Report. The types of records to be retained by the Company shall include records of all steps taken in connection with the investigation and the results of any such investigation.